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House Bill 273

By: Representatives Holcomb of the 81st, Wilson of the 80th, Oliver of the 82nd, and Wilensky of the 79th

A BILL TO BE ENTITLED AN ACT

- 1 To amend an Act providing a homestead exemption from City of Chamblee ad valorem taxes
- 2 for city purposes, approved April 4, 1997 (Ga. L. 1997, p. 3591), so as to revise a homestead
- 3 exemption for residents of that city who are 65 years of age or older or who are totally
- 4 disabled in order to authorize such exemption to apply to taxes levied by the city to pay
- 5 interest on and to retire bonded indebtedness; to provide for compliance with constitutional
- 6 requirements; to provide for a referendum, effective dates, applicability, and automatic
- 7 repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

- 10 An Act providing a homestead exemption from City of Chamblee ad valorem taxes for city
- purposes, approved April 4, 1997 (Ga. L. 1997, p. 3591), is amended by revising subsection
- 12 (b) of Section 2 as follows:

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- 13 "(b) Each resident of the City of Chamblee who is 65 years of age or older or who is totally
- 14 disabled is granted an exemption on that person's homestead from all City of Chamblee ad
- valorem taxes for city purposes in the amount of the total assessed value of the homestead,
- except for taxes levied by the city to pay interest on and to retire bonded indebtedness."

17 SECTION 2.

- 18 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
- 19 Constitution of the State of Georgia, this Act shall not become law unless it receives the
- 20 requisite two-thirds' majority vote in both the Senate and the House of Representatives.
- SECTION 3.
- 22 The municipal election superintendent of the City of Chamblee shall call and conduct an
- 23 election as provided in this section for the purpose of submitting this Act to the electors of
- 24 the City of Chamblee for approval or rejection. The municipal election superintendent shall

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25 conduct that election on the Tuesday after the first Monday in November, 2019, and shall issue the call and conduct that election as provided by general law. The municipal election 26 27 superintendent shall cause the date and purpose of the election to be published once a week 28 for two weeks immediately preceding the date thereof in the official organ of the City of 29 Chamblee. The ballot shall have written or printed thereon the words: "() YES Shall the Act be approved which revises a homestead exemption from City 30 31 of Chamblee ad valorem taxes for residents of that city who are 65 years of 32 () NO age or older or who are totally disabled in order to authorize such exemption 33 to apply to ad valorem taxes levied by the city, except for taxes levied by 34 the city to pay interest on and to retire bonded indebtedness?" All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 35 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on 36 37 such question are for approval of the Act, Section 1 of this Act shall become of full force and 38 effect on January 1, 2020, and shall be applicable to all taxable years beginning on or after January 1, 2020. If the Act is not so approved or if the election is not conducted as provided 39 40 in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. 41 The expense of such election shall be borne by the City of Chamblee. It shall be the 42 43 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

44 SECTION 4.

- Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
- 46 its approval by the Governor or upon its becoming law without such approval.

47 SECTION 5.

48 All laws and parts of laws in conflict with this Act are repealed.